

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

IN RE SONUS NETWORKS, INC.
LITIGATION

)
)
) Civil Action No. 04-10294-DPW
)
)

**TRANSMITTAL AFFIDAVIT OF JAMES W. PRENDERGAST IN SUPPORT OF
DEFENDANT SONUS NETWORKS, INC.'S MOTION TO DISMISS THE FIRST
AMENDED CONSOLIDATED CLASS ACTION COMPLAINT**

I, James W. Prendergast, depose and state the following:

1. I am a partner with the law firm of Wilmer Cutler Pickering Hale and Dorr LLP, 60 State Street, Boston, Massachusetts. I am a member in good standing of the Bar of the Commonwealth of Massachusetts. I am counsel for defendant Sonus Networks, Inc. in the above-captioned matter.

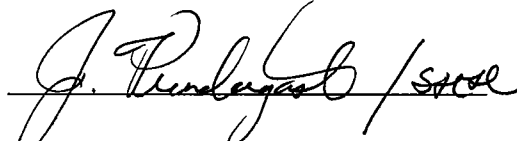
2. I submit this affidavit on behalf of all the defendants and in support of Defendant Sonus' Motion To Dismiss The First Amended Consolidated Class Action Complaint in the above-captioned matter.

3. I have attached true and accurate copies of the following documents hereto:

- a) Attached hereto as Exhibit A, Transcript of June 1, 2005 Hearing in the above-captioned matter;
- b) Attached hereto as Exhibit B, Statement of Position 97-2;
- c) Attached hereto as Exhibit C, Form 14A, filed with the Securities and Exchange Commission ("SEC") on March 28, 2002;
- d) Attached hereto as Exhibit D, excerpted pages 1, 25-27 from Form 10-K, filed with the SEC on March 19, 2003;
- e) Attached hereto as Exhibit E, Form 10-K/A filed with the SEC on July 28, 2004 (exhibits excluded);

- f) Attached hereto as Exhibit F, excerpted pages 1, 3-10 from of Form 10-K/A filed with the SEC on April 29; and
- g) Attached hereto as Exhibit G, SEC Staff Accounting Bulletin No. 101: Revenue Recognition in Financial Statements – Frequently Asked Questions and Answers (1999).

Subscribed and sworn to under the pains and penalties of perjury this 12th day of September 2005.


James W. Prendergast, Esq.